IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re:	Chapter 7
AKORN HOLDING COMPANY LLC,1	Case No. 23-10253 ()
Debtor.	
In re:	Chapter 7
AKORN INTERMEDIATE COMPANY LLC	Case No. 23-10254 ()
Debtor.	
In re:	Chapter 7
AKORN OPERATING COMPANY LLC	Case No. 23-10255 ()
Debtor.	

DECLARATION CONCERNING LIST OF CREDITORS AND CREDITOR MATRIX

I, Colin Adams, chief restructuring officer of the above-captioned debtors (collectively, the "<u>Debtors</u>"), declare under penalty of perjury that I have reviewed the List of Creditors submitted herewith, pursuant to Rule 1007-2 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware, containing the complete list of creditors of the Debtors, and hereby verify that the information contained therein is complete, true and correct to the best of my knowledge.

The Debtors in these chapter 7 cases, along with the last four digits of their federal tax identification numbers, are Akorn Holding Company LLC (9190), Akorn Intermediate Company LLC (6123), and Akorn Operating Company LLC (6184). The Debtors' headquarters is located at 5605 CenterPoint Court, Gurnee, IL 60031.

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The information contained in the List of Creditors is based on a review of the Debtors'

books and records; the Debtors have not completed a comprehensive legal and/or factual

investigation with regard to possible defenses to any claims of the potential claimants included in

the List of Creditors. In addition, certain of the entities included in the List of Creditors may not

hold outstanding claims as of the date hereof, and thus may not be creditors of the Debtors for

purposes of these chapter 7 cases, but are included herein for notice purposes out of an abundance

of caution. Therefore, the List of Creditors does not and should not be deemed to constitute:

(1) an acknowledgement that any person or entity listed currently holds a claim against any of the

Debtors; (2) an acknowledgement of the allowability, in whole or in part, of any claim asserted by

any person or entity listed; or (3) a waiver of any right or legal position of the Debtors.

Dated: February 23, 2023

/s/ Colin Adams

Colin Adams

Chief Restructuring Officer

30146364.1

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